

**DEPARTMENT OF STATE REVENUE**

99970622.LOF

LETTER OF FINDINGS NUMBER: 97-0622 MVE

Motor Vehicle Excise Tax

For Tax Periods: 11/30/95 Through 10/31/97

**NOTICE:** Under IC 422-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE**

**I. Motor Vehicle Excise Tax — Imposition**

**Authority:** IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1992 Ford.

**STATEMENT OF FACTS**

Taxpayer was an Illinois resident until November, 1995 when he moved to Indiana. Taxpayer operated a 1992 Ford in Indiana from the date of his residency but did not title and register the vehicle in Indiana until November, 1997. Additional relevant facts will be provided below, as necessary.

**I. Motor Vehicle Excise Tax — Imposition**

**DISCUSSION**

Taxpayer argues he does not owe the motor vehicle excise tax because he was going through a divorce when he became a resident of Indiana. The taxpayer states that his wife was listed on the vehicle's title and would not sign the title over to him in order for him to license and register the vehicle in Indiana. Taxpayer claims he attempted to register the vehicle in Indiana several times but was told he could not do so without his wife's signature, which was repeatedly denied. It was not until November, 1997 that taxpayer obtained his wife's signature and was able to license and register the vehicle in Indiana.

Indiana Code Section 9-18-2-1 reads in part:

(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

Taxpayer concedes he became an Indiana resident in November of 1995 and operated the vehicle in Indiana at that time. Taxpayer did not register the vehicle in Indiana within the sixty days.

**FINDING**

Taxpayer's protest is denied. Taxpayer failed to comply with IC 9-18-2-1 when he failed to register the 1992 Ford within sixty days of becoming an Indiana resident.